

IC 6-9-13

Chapter 13. Marion County Admissions Tax

IC 6-9-13-1

Imposition of tax by ordinance; exceptions; dates effective

Sec. 1. (a) Except as provided in subsection (b), the city-county council of a county that contains a consolidated first class city may adopt an ordinance to impose an excise tax, known as the county admissions tax, for the privilege of attending, before January 1, 2028, any event and, after December 31, 2027, any professional sporting event:

- (1) held in a facility financed in whole or in part by bonds or notes issued under IC 18-4-17 (before its repeal on September 1, 1981), IC 36-10-9, or IC 36-10-9.1; and
- (2) to which tickets are offered for sale to the public by:
 - (A) the box office of the facility; or
 - (B) an authorized agent of the facility.

(b) The excise tax imposed under subsection (a) does not apply to the following:

- (1) An event sponsored by an educational institution or an association representing an educational institution.
- (2) An event sponsored by a religious organization.
- (3) An event sponsored by an organization that is considered a charitable organization by the Internal Revenue Service for federal tax purposes.
- (4) An event sponsored by a political organization.

(c) If a city-county council adopts an ordinance under subsection (a), it shall immediately send a certified copy of the ordinance to the commissioner of the department of state revenue.

(d) If a city-county council adopts an ordinance under subsection (a) prior to June 1, the county admissions tax applies to admission charges collected after June 30 of the year in which the ordinance is adopted. If the city-county council adopts an ordinance under subsection (a) on or after June 1, the county admissions tax applies to admission charges collected after the last day of the month in which the ordinance is adopted.

As added by Acts 1981, P.L.99, SEC.2. Amended by P.L.3-1990, SEC.28; P.L.256-1997(ss), SEC.3; P.L.46-1998, SEC.6.

IC 6-9-13-2

Rate of tax

Sec. 2. The county admissions tax equals five percent (5%) of the price for admission to any event described in section 1 of this chapter.

As added by Acts 1981, P.L.99, SEC.2. Amended by P.L.256-1997(ss), SEC.4.

IC 6-9-13-3

Liability; collection

Sec. 3. (a) Each person who pays a price for admission to any

event described in section 1(a) of this chapter is liable for the tax imposed under this chapter.

(b) The person who collects the price for admission shall also collect the county admissions tax imposed with respect to the price for admission. The person shall collect the tax at the same time the price for admission is paid, regardless of whether the price paid is for a single admission, for season tickets, or for any other admission arrangement. In addition, the person shall collect the tax as an agent of the state and the county in which the facility described in section 1 of this chapter is located.

As added by Acts 1981, P.L.99, SEC.2. Amended by P.L.256-1997(ss), SEC.5.

IC 6-9-13-4

Remittance of tax revenues; reporting periods; returns

Sec. 4. A person who collects any county admission tax under section 3 of this chapter shall remit the tax collections to the department of state revenue. The person shall remit those revenues collected during a particular month before the fifteenth day of the following month. At the time the tax revenues are remitted, the person shall file a county admissions tax return on the form prescribed by the department of state revenue.

As added by Acts 1981, P.L.99, SEC.2.

IC 6-9-13-5

Payment to capital improvement board of county

Sec. 5. The amounts received from the county admissions tax shall be paid monthly by the treasurer of the state to the treasurer of the capital improvement board of managers of the county upon warrants issued by the auditor of state.

As added by Acts 1981, P.L.99, SEC.2.